

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF B. G.) APPEAL NO. 07-A-2417
DICKSTEIN from the decision of the Board of) FINAL DECISION
Equalization of Canyon County for tax year 2007.) AND ORDER

AGRICULTURAL HOMESITE APPEAL

THIS MATTER came on for hearing October 25, 2007, in Caldwell, before Hearing Officer Travis Vanlith. Board Members Lyle R. Cobbs, Linda S. Pike and David E. Kinghorn participated in this decision. Appellant B. G. Dickstein appeared. Appraiser Supervisor Barbara Wade and Appraiser Monty Bloomfield appeared for Respondent Canyon County. This appeal is taken from a decision of the Canyon County Board of Equalization denying the protest of the valuation for taxing purposes of property described as Alt Pin: 05N05W354100.

The issue on appeal is the market value of an agricultural homesite.

The decision of the Canyon County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value is \$103,410, the improvements' valuation is \$306,800, and other valuation is \$104,300, totaling \$514,510. On the Notice of Appeal Appellant requested the land value be reduced to \$26,059, the improvements' value be reduced to \$245,449, and other valuation be reduced to \$101,121, totaling \$372,570. At hearing, Appellant clarified the one acre homesite is the only value being protested.

Subject is a one acre homesite with a 4,755 square foot residence, and an additional six acres of agricultural land.

Taxpayer stated the assessed value for subject was unfair and unreasonable and the sales used to value subject was not like property. Appellant maintained that most of the Respondent's sales were located more than five miles from subject and the closest sale was not

“like” property.

Appellant maintained subject’s acreage was used for farming and therefore, not similar to the County’s residential sales properties. It was also argued the average increase in assessed values in subject’s area was 3%, but subject had an increase of 300%.

Respondent presented improved sales. The improved sale prices ranged between \$360,000 and \$565,000 for residences on acreages ranging between 2.41 and 4.74 acres. Subject’s total assessed value is \$514,510.

The County submitted a list of five bare land, residential site sales. Only three of the sales occurred in 2006. The three 2006 land sales ranged between 2.98 and 5.78 acres with sale prices between \$125,000 and \$150,000.

The Assessor explained when valuing a parcel which is larger than one-acre the first acre is automatically separated from the remaining acreage for valuation in rural areas. The Assessor explained subject’s seven acres were assessed as follows: the one-acre homesite at \$100,000, 4.35 agriculture acres at \$3,400, and .22 acres of dry ground at \$10, and 1.43 public row at \$0 for a total land value of \$103,410.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

The Assessor has a statutory requirement to value property for the purpose of taxation:

63-314. COUNTY VALUATION PROGRAM TO BE CARRIED ON BY ASSESSOR.

(1) It shall be the duty of the county assessor of each county in the state to conduct and carry out a continuing program of valuation of all taxable properties under his

jurisdiction pursuant to such rules as the state tax commission may prescribe, to the end that all parcels of property under the assessor's jurisdiction are assessed at current market value. In order to promote uniform assessment of property in the state of Idaho, taxable property shall be appraised or indexed annually to reflect current market value.

The Assessor must value non exempt property at "market value". Market value is defined in Idaho Code § 63-201(10) as follows:

"Market value" means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

No comparative sales or other value evidence was provided to support Appellant's valuation of subject.

Idaho Code Section 63-511(4). Appeals from county board of equalization.

In any appeal taken to the board of tax appeals or the district court pursuant to this section, the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous, or that the board of equalization erred in its decision regarding a claim that certain property is exempt from taxation, the value thereof, or any other relief sought before the board of equalization. *A preponderance of the evidence shall suffice to sustain the burden of proof.* The burden of proof shall fall upon the party seeking affirmative relief and the burden of going forward with the evidence shall shift as in other civil litigation. The board of tax appeals or the district court shall render its decision in writing, including therein a concise statement of the facts found by the court and the conclusions of law reached by the court. The board of tax appeals or the court may affirm, reverse, modify or remand any order of the board of equalization, and shall grant other relief, invoke such other remedies, and issue such orders in accordance with its decision, as appropriate. *(Emphasis added.)*

The Board finds the County assessment of subject, particularly the homesite, was based on recognized appraisal practices and current market information. Specifically, Respondent provided recent sales to support subject's assessed value.

Evidence was not presented to support the Appellant's requested reduction in value, or to show error in the assessment. In light of the evidence in record, the Board finds subject's land

and homesite were assessed reasonably. Therefore, this Board finds for Canyon County and will affirm the decision of the Board of Equalization.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Canyon County Board of Equalization concerning the subject parcel be, and the same hereby is, affirmed.

DATED JANUARY 4, 2008